



July, 2014

To: City/Town/District Collectors
From: Gerard D. Perry, Director of Accounts

This letter sets forth the annual reporting requirements of Collectors to the Bureau of Accounts and includes other matters.

I. New or Modified information from last year's letter

- Report Summaries - Included within the Collector's submitted reports below is a dollar summary of the information received and accepted by the Bureau for FY2013.
- Gateway Reports - The Schedule of Outstanding Receivables is now available to special purpose and regional school districts on Gateway.
- Please use the Gateway system for the Outstanding Receivables report.

II. Continued Reminders from last year's letter

- Chapter 139 of 2012, § 84 adds a new sub-section (e) to G.L. c. 60, § 3A regarding E-billing. Collectors may now establish voluntary e-billing programs for motor vehicle, boat or farm animal excises, betterments and special assessments or any tax committed to them by the assessors. Previously, the statute allowed voluntary E-billing programs for just real and personal property taxes. See Division of Local Services IGRs [13-208](#) and [13-209](#) for details.
- Chapter 165 of 2012, §§ 116 and 136 amends G.L. c. 58, § 18C to require that certain local aid distributions, including Unrestricted General Government Aid, Chapter 70 and State-owned Land reimbursements, be paid on a monthly basis rather than quarterly or annually. The change was effective beginning in FY2014.

Schedule of Outstanding Receivables

This schedule as of June 30, 2014 must be completed by a city, town or special purpose district Treasurer and returned to the Accountant/Auditor who will forward it with additional documentation for free cash certification to the Bureau.

This schedule compares the detailed listings of the Collector, Treasurer or department head with the balance of certain outstanding receivables of the Accountant/Auditor.

On Gateway, the schedule is found under Misc. Forms, Outstanding Receivables. If you have any problems with submission on Gateway, please contact Gerry Cole of the Bureau's Public Finance Section at 617-626-4110 or by E-mail to coleg@dor.state.ma.us.

The FY2013 Outstanding Receivables Report for property and excise taxes only totaled just over \$1 billion. This was an increase of \$33.9 million or 3.4% from FY2012. Property taxes represented \$827.7 million of the total which increased by \$15.1 million or 1.9% from FY2012; excise taxes represented \$213 million of the total which increased by \$18.8 million or 9.7% from FY2012.

This schedule does not apply to regional school districts.

Compensating Balance Analysis

This report as of June 30, 2014 must be completed and returned to the Bureau by September 30, 2014 only if your city, town or district had a compensating balance account in FY2014. Please send to the Bureau a copy of any new agreement for FY2015, even if you do not have to complete the worksheet.

If you have any questions regarding your account, please contact your bank. If you have any questions regarding the completion of the worksheet, please contact Gerry Cole at the telephone number or E-mail address shown above.

The FY2013 Compensating Balance Report showed that 12 cities, towns and districts utilized 17 agreements to pay for banking services. Most of the entities reported an excess earnings credit on June 30, 2013.

Affidavit as to Time of Sending Tax Bills

Please keep one completed copy and file another with the city or town Clerk. Do not send a copy of this document to the Bureau of Accounts unless requested by the Director.

Forms

Additional forms are available on our web site at www.mass.gov/dls.

Mailing Address, Fax and E-mail Address

Compensating balance information may be should be mailed, faxed or e-mailed to:

Public Finance Section
Bureau of Accounts
P.O. Box 9569
Boston, Mass. 02114-9569

Fax: 617-626-3916

E-mail: coleg@dor.state.ma.us.

If you have any questions with regard to any item found in this letter, please do not hesitate to contact the Bureau.